

JOHN KINZEY  
212.704.6078 telephone  
212.704.5914 facsimile  
john.kinney@troutmansanders.com

# TROUTMAN SANDERS

TROUTMAN SANDERS LLP  
Attorneys at Law  
The Chrysler Building  
405 Lexington Avenue  
New York, New York 10174-0700  
212.704.6000 telephone  
troutmansanders.com

March 14, 2013

**BY ECF**

Judge Sean H. Lane  
United States Bankruptcy Judge  
United States Bankruptcy Court  
One Bowling Green  
New York, NY 10004

**Re: John S. Pereira, as Chapter 7 Trustee for  
Waterford Wedgwood USA, Inc. v. United Parcel Service of America, Inc.,  
*et al.* Adv. Proc. No. 11-01820 (SHL)**

**John S. Pereira, as Chapter 7 Trustee for  
Royal Doulton USA, Inc. v. United Parcel Service of America, Inc., *et al.*  
Adv. Proc. No. 11-02177 (SHL)**

Dear Judge Lane:

We write briefly to address two issues regarding the upcoming trial of this matter on next Tuesday.

First, we have received Mr. Jordan's letter of March 13, 2013, and we have no objection to Defendant's proposal to present Mr. Salutric's direct testimony "live." In this connection, we note that Mr. Salutric has provided an expert report, which is being admitted in evidence, that serves many of the purposes of a witness statement.

Second, we note that Defendant has today filed trial briefs in both these cases. While we, of course, do not object, we believe that the issues of law and fact are relatively straightforward and adequately framed in the Joint Pretrial Orders. Accordingly, we will not be submitting a trial brief of our own. We would respectfully request the opportunity to brief any unresolved issues post-trial, based on the evidence and the trial record.

Respectfully submitted,

*s/John S. Kinzey*  
John S. Kinzey

cc: Jonathan Jordan, Esq.